HON'BLE THE CHIEF JUSTICE SRI G.S. SINGHVI
AND
HON'BLE SRI JUSTICE C.V. NAGARJUNA REDDY

Writ Petition No. 7994 of 2007

Between:

M/s Rajeswari Trading Company, Contractors,
M/s Sri Satyanarayana Rice Mill,
Kontheru, Elamancheli Mandal

... Petitioner

And

The Government of Andhra Pradesh,
Rep. By its Principal Secretary, Commercial
Tax Department, Hyderabad & others

... Respondents

:: O R D E R ::

Counsel for the petitioner : Shri P. Durga Prasad

Counsel for the respondents : Government Pleader for
Commercial Taxes

July 30, 2007

Per G.S. Singhvi, CJ

In this petition, the petitioner has prayed for restraining the respondents from auctioning the land and building situated in Revenue Survey No.213/2A measuring Ac. 0.43 guntas, Konteru Village, Yelamanchili Mandal, West Godavari District pursuant to public notice dated 13.04.2007.

While issuing notice before admission on 17.04.2007, this Court passed the following order:

" Notice before admission.

Government Pleader for the Commercial Taxes takes notice for the respondents.

Stay of auction subject to payment of 1/4th of the liability within one week. The petitioner further undertakes to deposit the whole amount within six weeks.

List after six weeks."

On 11.06.2007, the time stipulated in the above re-produced order was extended and the petitioner was granted six weeks' time commencing from 11.06.2007 for depositing the balance amount.

At the hearing, Shri P. Durga Prasad stated that his client has deposited one-fourth amount, but the balance has not been deposited. He says that the Court may give a last opportunity to his client to deposit the balance amount.

Learned Government Pleader for Commercial Taxes says that if the petitioner deposits the balance amount and also pays interest at the prescribed rate on the entire amount, the department will not enforce recovery by auctioning the immovable property.

In view of the statements made by the learned counsel, we deem it proper to dispose of the writ petition in the following terms:

1) Within seven days from today, the Deputy Commercial Tax Officer, Narsapur, West Godavari District shall supply to the petitioner a statement containing calculation of the arrears including interest payable by the petitioner for the entire period including the period during which stay order dated 17.04.2007 passed by this Court remained operative.

2) Within next four weeks, the petitioner shall deposit the entire balance amount with interest at the prescribed rate on the total amount for the entire period including the period during which the interim order passed by this Court on 17.04.2007 remained operative. This direction is being given by us keeping in view

the law laid down by the Supreme Court in **Style (Dress Land) v. Union Territory, Chandigarh**[1].

3) If the petitioner fails to deposit the balance amount with interest on the total amount within the period mentioned above, then the department shall be free to auction its properties and realize the public dues. In that event, the petitioner shall not be entitled to file fresh writ petition or institute any legal proceeding in any Court in the State of Andhra Pradesh.

As a sequel to disposal of the writ petition, W.P.M.P. No. 10271 of 2007 filed by the petitioner for interim relief is disposed of as infructuous.

G.S. SINGHVI, CJ

C.V. NAGARJUNA REDDY, J

July 30, 2007
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[1] (1999) 7 SCC 89